General Journal

	Account Title and Explanations	Ref	Amount (Rs.)	
Date			Debit	Credit
2016				
tug. 3	Cash Bank Bank Loan		20,000 5,000	25,000
6	(Bank loan liability has been taken) Rent Expenses Cash	-	5,000	4,400
12	Rent Payable (Rent Expenses paid and outstanding) Account Receivable_ Kiwi Insurance Inc. Repair Service Revenue (Sent bill to customer)		5,620	5,620
18	Cash Repair Service Revenue (Repair services received by cash)		2,830	2,830
20	Advertisement Expenses Advertisement Payable_ The Dawn (Advertisement Expenses incurred but not paid)		165	165
25	Bank Account Receivable_ Kiwi Insurance Inc. (Receivable collected by bank)		5,620	5,620
30	Advertisement Payable_ The Dawn Bank (Paid liability by bank)		165	165
Total			Rs. 44,400	Rs. 44,400

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A F. Notley

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thinking skills needed to make real decisions auditors face every day Students are introduced to the language key processes and level of thinking required to build ethical and audit reasoning through an integrated case based approach that better prepares them for successful completion of the CPA exam and the builds the confidence needed to succeed as a modern auditing professional Bookkeeping Tests F. H. Elwell,1927 Bookkeeping for Modern Business John George Kirk, James Layman Street,1920 Notley's commercial and school book-keeping. [With] Key [and 10 test cards]. A F. Notley,1884

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